

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING DEBTORS'  
TWELFTH OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)**

Upon the twelfth omnibus objection to claims, dated May 18, 2010 (the "Twelfth Omnibus Objection to Claims"),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Duplicate Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, all as more fully described in the Twelfth Omnibus Objection to Claims; and due and proper notice of the Twelfth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Twelfth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Twelfth Omnibus Objection to Claims.

Twelfth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twelfth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicate Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Duplicate Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicate Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and is further

ORDERED that nothing in this Order or disallowance and expungement of the Duplicate Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors’ rights to object to the Surviving Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on

the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Twelfth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim is not appropriately duplicative of the corresponding Duplicate Claim, then the claims agent shall be authorized and directed to immediately reinstate such Duplicative Claim in these chapter 11 cases (the “Reinstated Claim”) and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
July 1, 2010

s/ James M. Peck  
HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE

# EXHIBIT 1

## IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 12: EXHIBIT 1 - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ABIN VERMOGENSBERATUNG GMBH FELDSTRASSE 50 KLOSTERNEUBURG KRITZENDORF, A-3420 AUSTRIA	11/12/2009	08-13555 (JMP)	65485	\$66,344.93	ABIN VERMOGENSBERATUNG GMBH FELDSTRASSE 50 KRITZENDORF KLOSTERNEUBURG, A-3420 AUSTRIA	11/04/2009	08-13555 (JMP)	64607	\$66,344.93
2	CAJA DE CREDITO DE LOS INGENIEROS, S.C.C. ATTN: JOAN CAVALLE VIA LAIETANA, 39 BARCELONA, 08003 SPAIN	11/11/2009	08-13555 (JMP)	65390	\$2,852,423.91	CAJA DE CREDITO DE LOS INGENIEROS, S.C.C. ATTN: JOAN CAVALLE VIA LAIETANA, 39 BARCELONA, 08003 SPAIN	11/03/2009	08-13555 (JMP)	64263	\$2,852,423.91
3	CITY OF OAKLAND AND OAKLAND REDEVELOPMENT AGENCY ATTN: JOHN A RUSSO, CITY ATTORNEY- SBN 129729 BARBARA J. PARKER, CHIEF ASSIST. CITY ATTY- SBN 069722 SUSAN H. MOSK, DEPUTY CITY ATTORNEY- SBN 148410 SUSAN H. MOSK, DEPUTY CITY ATTORNEY- SBN 148410 OAKLAND, CA 94612	09/18/2009		18675	\$13,404,000.00*	CITY OF OAKLAND AND OAKLAND REDEVELOPMENT AGENCY ATTN: JOHN A RUSSO, CITY ATTORNEY- SBN 129729 BARBARA J. PARKER, CHIEF ASSIST. CITY ATTY- SBN 069722 SUSAN H. MOSK, DEPUTY CITY ATTORNEY- SBN 148410 SUSAN H. MOSK, DEPUTY CITY ATTORNEY- SBN 148410 OAKLAND, CA 94612	09/18/2009		18674	\$13,404,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
4	DEKA FUNDMASTER INVESTMENTGESELLSC HAFT MBH, ON BEHALF OF: FUNDMASTER RRVRENT- FONDS/GESAMTKAPITA LANLAGEN ROLAND UNTERNEHMENSGRUPP E HAHNSTRASSE 55 FRANKFURT, 60528 GERMANY	11/02/2009	08-13555 (JMP)	62853	\$427,320.00*	DEKA FUNDMASTER INVESTMENTGESELLSCHA FT MBH, ON BEHALF OF: FUNDMASTER RRVRENT- FONDS/GESAMTKAPITALA NLAGEN ROLAND RS HAHNSTRASSE 55 FRANKFURT, 60528 GERMANY	11/02/2009	08-13555 (JMP)	62854	\$427,320.00*
5	DORSEY & WHITNEY LLP ATTN: TODD PEARSON 50 SOUTH 6TH STREET MINNEAPOLIS, MN 55402-1498	09/22/2009	08-13900 (JMP)	27258	\$58,861.63	DORSEY & WHITNEY LLP 300 DELAWARE AVE STE 1010 WILMINGTON, DE 198011671	09/11/2009	08-13900 (JMP)	19690	\$58,861.63
6	GALLEON BUCCANEER'S OFFSHORE, LTD. C/O THE GALLEON GROUP 590 MADISON AVENUE NEW YORK, NY 10022	09/22/2009	08-13888 (JMP)	28142	\$146,702,592.72	GALLEON BUCCANEER'S OFFSHORE, LTD. C/O THE GALLEON GROUP 590 MADISON AVENUE NEW YORK, NY 10022	09/22/2009	08-13888 (JMP)	28124	\$146,702,592.72
7	HANCOCK, STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM	10/22/2009		64039	\$556,746.00	HANCOCK, STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM	10/22/2009	08-13555 (JMP)	64041	\$556,746.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

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CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS				
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
8 KOCH, PETER STEINSTR. 44 HUERTH, D-50354 GERMANY	10/19/2009	08-13555 (JMP)	41526	\$42,708.00	KOCH, PETER, DR. STEINSTR. 44 HUERTH, D-50354 GERMANY	09/24/2009	08-13555 (JMP)	34867	\$42,708.00
9 LAUTENSCHLAGER, ROLF A. SAUERBRUCHSTRASSE 31 MUENCHEN, 81377 GERMANY	09/24/2009	08-13555 (JMP)	34858	\$14,500.00	LAUTENSCHLAGER, ROLF A. SAUERBRUCHSTRASSE 31 MUENCHEN, 81377 GERMANY	09/24/2009	08-13555 (JMP)	34834	\$14,500.00
10 LEHMAN BROTHERS SECURITIES ASIA LIMITED (IN LIQUIDATION) KPMG, CERTIFIED PUBLIC ACCOUNTANTS 8TH FLOOR, PRINCE'S BUILDING 10 CHAPTER ROAD CENTRAL, HONG KONG	10/30/2009	08-13888 (JMP)	58560	\$398,689.89	LEHMAN BROTHERS SECURITIES ASIA LIMITED (IN LIQUIDATION) KPMG, CERTIFIED PUBLIC ACCOUNTANTS 8TH FLOOR, PRINCE'S BUILDING 10 CHATER ROAD CENTRAL, HONG KONG	10/30/2009	08-13888 (JMP)	58189	\$398,689.89*
11 LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631-0220	09/22/2009	08-13899 (JMP)	32267	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64

\* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
12	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APTS 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	09/22/2009	08-13899 (JMP)	32269	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64
13	LIBERTY SQUARE APARTMENTS, LTD. PO BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	09/22/2009	08-13899 (JMP)	32268	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64
14	LIBERTY SQUARE APTS 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	09/22/2009		32266	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64
15	LOK, KWAN WAI FLAT E, 14/F, BLOCK 4 RICHLAND GARDENS KOWLOON BAY KOWLOON, HONG KONG	10/28/2009	08-13555 (JMP)	51624	\$60,000.00*	LOK KWAN WAI FLAT E, 14/F, BLOCK 4 RICHLAND GARDENS KOWLOON BAY KOWLOON, HONG KONG	10/27/2009	08-13555 (JMP)	49431	\$60,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts



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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
16	MARCHISIO, ANNA - SLIZZA, MICHELE CORSO LODI 29 MILAN, 20135 ITALY	09/23/2009		34711	\$34,498.92	MARCHISIO, ANNA - SLIZZA, MICHELE MICHELE SLIZA CORSO LODI MILAN, 20135 ITALY	09/23/2009	08-13555 (JMP)	34710	\$34,498.92
17	MARTIN, GRIFF LINDENSTR. 17 SENNFELD, D-97526 GERMANY	11/09/2009		65206	\$14,243.00	MARTIN, GRIFF LINDENSTR. 17 SENNFELD, D-97526 GERMANY	11/09/2009	08-13555 (JMP)	65205	\$14,243.00
18	MCKENNA LONG & ALDRIDGE LLP GARY W. MARSH, ESQ. 303 PEACHTREE STREET, N.E., SUITE 5300 ATLANTA, GA 30308	12/04/2009	08-13555 (JMP)	65856	\$894,283.09	MCKENNA LONG & ADLRIDGE LLP GARY W. MARSH, ESQ. 303 PEACHTREE STREET, N.E., SUTIE 5300 ATLANTA, GA 30308	12/04/2009	08-13555 (JMP)	65844	\$894,283.09
19	RUMORE, JOHN C. 505 EAST 79TH STREET # 10F NEW YORK, NY 10021	09/15/2009	08-13555 (JMP)	12723	\$88,194.00	RUMORE, JOHN C. 505 EAST 79TH STREET # 10F NEW YORK, NY 10075	09/15/2009	08-13555 (JMP)	12724	\$88,194.00
20	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25023	\$64,546.00*	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25022	\$64,546.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
21	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25024	\$64,546.00*	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25022	\$64,546.00*
22	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25025	\$64,546.00*	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25022	\$64,546.00*
23	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25031	\$64,546.00*	SCIANGULA, BARBARA J. 116 PEASLEY DRIVE MARLBORO, NJ 07746	09/21/2009	08-13555 (JMP)	25022	\$64,546.00*
24	ZHAO, WENQIAN 30 NEWPORT PARKWAY # 1106 JERSEY CITY, NJ 07310	09/21/2009	08-13555 (JMP)	25088	\$34,064.00	ZHAO, WENQIAN 30 NEWPORT PARKWAY # 1106 JERSEY CITY, NJ 07310	09/18/2009	08-13555 (JMP)	18095	\$34,064.00
TOTAL					\$166,518,216.65					

\* - Indicates claim contains unliquidated and/or undetermined amounts